

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Union School Corporation (6795)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$654,915	\$785,641	\$731,267	12%	-7%
	11200 Middle/Junior High	\$1,206	\$0	\$0	-100%	n/a
	11300 High School	\$542,503	\$599,908	\$536,717	-1%	-11%
	11450 Consumer and Homemaking	\$33,348	\$43,504	\$45,214	36%	4%
	11900 Other Regular Programs	\$44,123	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$16,876	\$13,444	\$13,192	-22%	-2%
	12350 Homebound	\$0	\$2,197	\$2,386	n/a	9%
	12510 Communication Disorder	\$12,438	\$17,834	\$30,826	148%	73%
	12520 Compensatory	\$500	\$0	\$0	-100%	n/a
	14100 Elementary	\$0	\$0	\$11,815	n/a	n/a
	14300 High School	\$0	\$0	\$0	n/a	n/a
	16100 Remediation Testing	\$9,506	\$8,213	\$8,433	-11%	3%
	22220 School Library	\$45,053	\$20,831	\$23,022	-49%	11%
	22230 Audiovisual	\$0	\$602	\$429	n/a	-29%
	24100 Office of the Principal Services	\$148,607	\$183,061	\$170,889	15%	-7%
	25840 Other Textbook Rental Services	\$24,612	\$29,981	\$64,664	163%	116%
	25860 Textbooks and Workbooks	\$0	\$0	\$2,567	n/a	n/a
	26497 Teachers Retirement Fund	\$63,651	\$77,799	\$84,409	33%	8%
	41100 Transfer Tuition	\$0	\$0	\$591	n/a	n/a
	41300 Area Vocational Schools	\$34,385	\$28,452	\$33,244	-3%	17%
	41400 Joint Services and Supply	\$152,183	\$181,913	\$233,285	53%	28%
	41900 Other	\$0	\$0	\$1,781	n/a	n/a
Student Academic Achievement Total		\$1,783,906	\$1,993,379	\$1,994,733	12%	0%
Student Instructional Support						
	21210 Service Area Direction	\$30,907	\$29,773	\$31,658	2%	6%
	21220 Counseling Services	\$5	\$0	\$0	-100%	n/a
	21240 Information Services	\$3,265	\$1,858	\$800	-75%	-57%
	21310 Service Area Direction	\$23,202	\$28,412	\$28,539	23%	0%
	22110 Service Area Direction	\$4,245	\$40	\$1,134	-73%	> 500%
	22130 Instructional Staff Training Services	\$123	\$0	\$4,710	> 500%	n/a
	22190 Instructional Staff Training Services - Other	\$230	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$5,600	\$12,900	\$10,965	96%	-15%
	23210 Office of the Superintendent	\$91,984	\$116,292	\$51,228	-44%	-56%
	23220 Community Relations	\$0	\$0	\$1,101	n/a	n/a
	23290 Other Executive Administrative Services	\$3,387	\$7,630	\$3,238	-4%	-58%
	26700 Technology Coordinator	\$0	\$40,940	\$46,910	n/a	15%
Student Instructional Support Total		\$162,948	\$237,844	\$180,283	11%	-24%

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Overhead and Operational						
	23150 Legal Services	\$0	\$10,119	\$4,373	n/a	-57%
	23160 Promotion Expenses	\$1,444	\$1,728	\$2,085	44%	21%
	25210 Service Area Direction	\$75	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$1,608	\$10,570	\$0	-100%	-100%
	25360 Rent of Buildings & Equipment	\$3,095	\$23,802	\$29,696	> 500%	25%
	25420 Maintenance of Buildings	\$201,761	\$285,975	\$271,414	35%	-5%
	25440 Maintenance of Equipment	\$38,902	\$39,916	\$25,191	-35%	-37%
	25460 Security Services	\$0	\$0	\$100	n/a	n/a
	25470 Insurance (other than buses)	\$26,980	\$67,352	\$43,435	61%	-36%
	25490 Other Operating/Maintenance of Plant	\$1,155	\$200	\$4,302	273%	> 500%
	25510 Service Area Direction	\$0	\$700	\$900	n/a	29%
	25520 Vehicle Operation	\$124,595	\$176,670	\$180,305	45%	2%
	25530 Monitoring Services	\$808	\$0	\$20	-98%	n/a
	25540 Vehicle Servicing and Maintenance	\$65,927	\$68,954	\$87,355	33%	27%
	25550 Purchase of School Buses	\$114,154	\$0	\$61,851	-46%	n/a
	25560 Insurance on Buses	\$7,807	\$0	\$18,247	134%	n/a
	25580 Contracted Transportation Services	\$33,578	\$0	\$0	-100%	n/a
	25590 Other Pupil Transportation Services	\$816	\$2,631	\$2,408	195%	-8%
	25591 Bus Driver Training	\$0	\$0	\$0	n/a	n/a
	25610 Service Area Direction	\$11,158	\$60,467	\$53,462	379%	-12%
	25620 Food Preparation and Dispensing	\$94,152	\$93,382	\$90,737	-4%	-3%
	25690 Other Food Services	\$0	\$286	\$132	n/a	-54%
	25920 Ditch Assessments	\$37	\$42	\$0	-100%	-100%
	26495 Official Bonds	\$256	\$66	\$461	80%	> 500%
	26499 Other	\$0	\$15,122	\$41,393	n/a	174%
	34000 Athletic Coaches	\$33,761	\$38,109	\$43,470	29%	14%
	39900 Other Community Services	\$33	\$496	\$0	-100%	-100%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$11,666	\$5,856	n/a	-50%
Overhead and Operational Total		\$762,102	\$908,251	\$967,195	27%	6%
Nonoperational						
	25320 Land Acquisition and Development	\$212	\$0	\$0	-100%	n/a
	25330 Professional Services	\$2,320	\$20,183	\$59,341	> 500%	194%
	25350 Building Acquisition/Construction/Improvement	\$8,869	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$29,668	\$29,128	n/a	-2%
	25370 Purchase of Moveable Equipment	\$0	\$0	\$0	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$103,853	\$21,156	\$3,687	-96%	-83%

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	25390 Other Facilities Acquisition & Construction	\$288	\$3,260	\$4,640	> 500%	42%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$168,403	\$134,567	n/a	-20%
	53100 Buildings, LEASE RENTAL	\$207,734	\$184,600	\$365,000	76%	98%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$47,309	\$0	\$0	-100%	n/a
Nonoperational Total		\$370,584	\$427,270	\$596,362	61%	40%
prorated						
	26491 PERF	\$20,962	\$3,074	\$4,140	-80%	35%
	26492 Social Security	\$138,588	\$159,829	\$151,049	9%	-5%
	26493 Workmen's Compensation	\$8,776	\$17,193	\$17,521	100%	2%
	26494 Group Insurance	\$238,051	\$265,427	\$270,944	14%	2%
	26496 Unemployment Compensation	\$0	\$14,955	\$954	n/a	-94%
	26498 Severance/Early Retirement Pay	\$0	\$47,922	\$28,041	n/a	-41%
prorated Total		\$406,377	\$508,399	\$472,648	16%	-7%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$2,095,485	\$2,407,102	\$2,394,321	14%	-1%	60.1%	59.1%	56.9%
Student Instructional Support	\$194,699	\$280,242	\$202,272	4%	-28%	5.6%	6.9%	4.8%
Overhead and Operational	\$825,149	\$960,528	\$1,018,266	23%	6%	23.7%	23.6%	24.2%
Nonoperational	\$370,584	\$427,270	\$596,362	61%	40%	10.6%	10.5%	14.2%
Grand Total	\$3,485,916	\$4,075,142	\$4,211,221	21%	3%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	65.7%	65.9%	61.7%